	A	B	C	D	E
169		*SUMMARY OF DIRECT PAYROLL OVERHEAD (O/H)*			
170		Pct of Payroll added for Workers Comp:	1.18%		
171		Pct of Payroll added for Payroll Taxes:	9.78%		
172		Pct of Payroll added for Vacation/Holiday I	2.13%		
173		Pct of Payroll added for Medical Benefits:	1.75%		
174		Pct of Payroll added for Other Benefits:	0.00%		
175		*Pct of Payroll added for All Direct O/H:*	*14.85%*		
176					
177					
178		**Corporate Department Summary**			
179					
180		*CORPORATE INCOME*			
181		Misc. Royalty Income	2,038		
182		Interest Income	5,893		
183		Sale of Assets	1,000		
184		Misc. Income	4,008		
185			----------		
186		*Total Misc. Corporate Income*		*12,939*	
187					
188		Contributions General/WER	22,402		
189		Contributions Corporate & In-Kind	0		
190			----------		
191		*Total Contributions Gen'l/WER Income*		*22,402*	
192					
193		Back Issue/Direct Sales	13,492		
194			----------		
195		*Total Back Issue/Direct Sales Income*		*13,492*	
196					
197		Books, etc. Sales	33,350		
198			----------		
199		*Total Book & Postcard Income:*		*33,350*	
200				==========	
201		*TOTAL CORPORATE INCOME*			*82,183*
202					
203		*CORPORATE EXPENSES*			
204		Director Pay	20,517		
205	?	Business Manager Pay	24,749		
206		Pre-Project Pay	2,346		
207	?	Accountant Pay	0		
208	?	Office Pay	36,221		
209		Corporate Staff Direct Payroll O/H	12,445		
210			----------		
211		*Total Corporate Staff Payroll*		*96,278*	
212					

	A	B	C	D	E
213		Building Rent	37,182		
214		Container Rent	2,610		
215		Building Maintenance	1,963		
216		Utilities	3,251		
217		Telephone	6,777		
218		Postage & FAX	8,583		
219		Insurance (Other Than Workers Comp)	1,942		
220		Taxes (Other Than Payroll)	3,351		
221		Office and Computer Supplies	10,204		
222		Equipment Rental, Maintenance & Supplies	4,655		
223	?	Furniture	0		
224	?	Moving/Office Renovation Expenses	0		
225		Misc. Admin Expenses	3,664		
226		Misc. Operating Expenses	1,236		
227		Depreciation	11,366		
228		Amortization	4,834		
229		WELL Repay Expenses	0		
230		Reserve	0		
231			----------		
232		*Total Operating Expenses*		*101,618*	
233					
234		Legal, Professional & Copyright	1,323		
235		Interest & Penalties	2,075		
236		Bank Service Fees	586		
237			----------		
238		*Total Other Administrative Expenses*		*3,984*	
239					
240		Fundraising Pay	0		
241		Fundraising OPS	0		
242		Contributions Gen'l/WER Expenses	0		
243		Contributions Corporate & In-Kind Expense	0		
244		Fundraising Direct Payroll O/H	0		
245			----------		
246		*Total Contributions/Fundraising Expenses*		*0*	
247					
248		Purchase of Back Issues	0		
249		Pay for Fulfillment of Back Issues	0		
250		Pay for Promotion of Back Issues	0		
251		Fulfillment Expenses for Back Issues	0		
252		Postage for Back Issues	0		
253		Credit Card Discount - Back Issues	0		
254		Change in Inventory - Back Issues	0		
255		Back Issue Sales/Fulf. Direct Payroll O/H	0		
256			----------		
257		*Total Back Issue/Direct Sales Expenses*		*0*	
258					

	A	B	C	D	E
259		Purchase of Books etc.	16,036		
260		Pay for Fulfillment of Books etc.	0		
261		Pay for Promotion of Books etc.	0		
262		Fulfillment Expenses for Books etc.	5,445		
263		Promotion Expenses for Books etc.	0		
264		Postage for Books etc.	0		
265		Credit Card Discount - Books etc.	0		
266		Change in Inventory - Books etc.	0		
267		Books etc. Sales/Fulf. Direct Payroll O/H	0		
268			----------		
269		*Total Book etc. Sales Expenses:*		*21,481*	
270				==========	
271		*TOTAL CORPORATE EXPENSES*			*223,361*
272					
273		*CORPORATE DEPARTMENT NET*			*-141,178*
274					
275					
276					

	A	B	C	D	E
277		**WER Department Summary**			
278					
279		*WER INCOME*			
280		Renewal Subscription Sales	491,929		
281		New Subscription Sales	0		
282		Change in Sub Liability	-95,214		
283			---		
284		*Total Subscription Income:*		*396,715*	
285					
286		Direct Distribution Sales	89,771		
287		Warner Sales	87,993		
288			---		
289		*Total Newsstand Income:*		*177,764*	
290					
291		Mailing List Sales	24,851		
292			---		
293		*Total Mailing List Income:*		*24,851*	
294					
295		Unclassifieds Sales	7,991		
296			---		
297		*Total Unclassifieds Income:*		*7,991*	
298				==========	
299		*TOTAL WER INCOME*			*607,321*
300					
301		*WER EXPENSES*			
302		WER Publishing Pay	0		
303		WER Publishing OPS	0		
304		WER Publishing Misc. Expenses	0		
305		WER Publishing Direct Payroll O/H	0		
306			---		
307		*Total WER Publishing Expenses:*		*0*	
308					
309		WER Editorial Pay	57,824		11.6
310		WER Editorial OPS	20,176		4.
311		WER Writers and Contributors	30,919		6.2
312		WER Misc Editorial Expenses	4,826		
313		WER Research Pay	14,359		2.9
314		WER Research OPS	0		
315		WER Misc. Research Expenses	2,214		
316		WER Production Pay	56,349		11.3
317		WER Production OPS	288		
318		WER Outside Production Expense	6,150		
319		WER Production Supplies	2,684		
320		WER Edit. & Prod. Direct Payroll O/H	19,081		4
321			---		
322		*Total WER Editorial & Production Expenses:*		*214,870*	43%
323					

what's this? vs.

	A	B	C	D	E	
324		Sub Fulfillment Expenses	29,800			
325		Sub Fulfillment Postage	0			
326		Sub Premium Offers	1,587			
327		MacSUB Fulfillment Pay	22,278			
328		MacSub Fulfillment OPS	827			
329		WER Billing Expenses	0			
330		Credit Card Discount - Subs	3,795			
331		Sub Fulfillment Direct Payroll O/H	3,307			
332						
333		*Total Sub Fulfillment Expenses:*		*61,594*		12.3%
334						
335		WER Pre-Press Expenses	17,314			
336		Printing WER	95,598			
337						
338		*Total Magazine Printing Expense:*		*112,912*		22.6%
339						
340		Circulation Pay	32,550			
341		Circulation OPS	0			
342		Circulation Promo Expenses	19,032			
343		Renewal Expenses	22,367			
344		WER Insert Expenses	11,023			
345		Circulation-Related Production Pay	0			
346		Circulation Direct Payroll O/H	4,832			
347						
348		*Total Circulation Expenses*		*89,804*		18.0%
349						
350		Direct Distributor Expenses	8,437			
351		Warner Expenses	11,237			
352						
353		*Total Newsstand Expenses:*		*19,674*		3.9%
354						
355		Mailing List Fulfillment	3,164			excluded
356						
357		*Total Mailing List Rental Expenses:*		*3,164*		
358						
359		*TOTAL WER EXPENSES*			*502,018*	
360						
361		*WER DEPARTMENT NET*			*105,303*	
362						
363						
364						

	A	B	C	D	E
365		**Projects Deptartment Summary**			
366					
367		*CHRONICLE COLUMN*			
368		Chronicle Income	28,050		
369			----------		
370		*Total Chronicle Income:*		*28,050*	
371					
372		Chronicle Pay	18,470		
373		Chronicle Contributors	5,936		
374		Chronicle Expenses	0		
375		Chronicle Direct Payroll O/H	2,742		
376			----------		
377		*Total Chronicle Expenses:*		*27,148*	
378				==========	
379		*CHRONICLE NET*			*902*
380					
381		*HELPING NATURE HEAL*			
382		HNH Royalty Income	0		
383		HNH Production Monies	312		
384			----------		
385		*Total HNH Income*		*312*	
386					
387		HNH Pre-Project Pay	312		
388		HNH Pre-Project Misc. Expenses	0		
389		HNH Editorial & Research Pay	0		
390		HNH Editorial & Research OPS	0		
391		HNH Production Pay	0		
392		HNH Production OPS	0		
393		HNH Project Management Pay	0		
394		HNH Misc. Expenses	0		
395		HNH Writers & Contributors	0		
396		HNH Literary Agent Commission	0		
397		HNH Direct Payroll O/H	46		
398			----------		
399		*Total HNH Expenses:*		*358*	
400				==========	
401		*HNH BOOK NET*			*-46*
402					

	A	B	C	D	E
403		*ECOLOG*			
404		Ecolog Royalty Income	45,000		
405		Ecolog Production Monies	25,312		
406			----------		
407		*Total Ecolog Income*		*70,312*	
408					
409		Ecolog Pre-Project Pay	0		
410		Ecolog Pre-Project Misc. Expenses	0		
411		Ecolog Editorial & Research Pay	0		
412		Ecolog Editorial & Research OPS	48,750		
413		Ecolog Production Pay	0		
414		Ecolog Production OPS	0		
415		Ecolog Project Management Pay	0		
416		Ecolog Misc. Expenses	1,422		
417		Ecolog Writers & Contributors	0		
418		Ecolog Literary Agent Commission	6,750		
419		Ecolog Direct Payroll O/H	0		
420			----------		
421		*Total Ecolog Expenses:*		*56,922*	
422				==========	
423		*ECOLOG NET*			*13,390*
424					
425		*CYBERTHON*			
426		Cyberthon Income	96,805		
427			----------		
428		*Total Cyberthon Income*		*96,805*	
429					
430		Cyberthon Pay	3,022		
431		Cyberthon OPS	14,500		
432		Cyberthon Expenses	71,764		
433		Cyberthon Direct Payroll O/H	449		
434			----------		
435		*Total Cyberthon Expenses:*		*89,735*	
436				==========	
437		*CYBERTHON NET*			*7,070*
438					

	A	B	C	D	E
439		*WHOLE EARTH INSTITUTE*			
440		Contributions WEI	50,267		
441			----------		
442		*Total WEI Income*		*50,267*	
443					
444		WEI Fundraising Pay	0		
445		WEI Fundraising OPS	14,000		
446		WEI Fundraising Expenses	3,570		
447		WEI Library Project Pay	3,302		
448		WEI Library Project OPS	125		
449		WEI Library Project Expenses	230		
450		WEI Environmental Project Pay	54		
451		WEI Environmental Project OPS	0		
452		WEI Environmental Project. Expenses	31		
453		WEI Direct Payroll O/H	498		
454			----------		
455		*Total WEI Expenses:*		*21,810*	
456				==========	
457		*WHOLE EARTH INSTITUTE NET*			*28,457*
458					
459		_____ *(BOOK/PROJECT)*			
460		_____ Royalty Income	0		
461		_____ Production Monies	0		
462			----------		
463		*Total* _____ *Income*		*0*	
464					
465		_____ Pre-Project Pay	0		
466		_____ Pre-Project Misc. Expenses	0		
467		_____ Editorial & Research Pay	0		
468		_____ Editorial & Research OPS	0		
469		_____ Production Pay	0		
470		_____ Production OPS	0		
471		_____ Project Management Pay	0		
472		_____ Misc. Expenses	0		
473		_____ Writers & Contributors	0		
474		_____ Literary Agent Commission	0		
475		_____ Direct Payroll O/H	0		
476			----------		
477		*Total* _____ *Expenses:*		*0*	
478				==========	
479		_____ *BOOK/PROJECT NET*			*0*
480					

	A	B	C	D	E
481		*HACKERS CONFERENCE (PASS-THRU GRANT)*			
482		Hackers Grant Income	15,575		
483			---		
484		*Total Hackers Income:*		*15,575*	
485					
486		Hackers Grants Paid	15,000		
487			---		
488		*Total Hackers Expenses:*		*15,000*	
489				==========	
490		*HACKERS GRANT NET*			*575*
491					
492		*_____ (PASS-THRU GRANT)*			
493		_____ Grant Income	0		
494			---		
495		*Total _____ Grant Income:*		*0*	
496					
497		_____ Grants Paid	0		
498			---		
499		*Total _____ Grant Expenses:*		*0*	
500				==========	
501		*_____ GRANT NET*			*0*
502					
503		*PROJECTS DEPARTMENT NET*			*50,348*
504					
505					
506		**Point Foundation Net**			**14,473**
507					
508					
509		*For Reference (not included as line items above)*			
510		Workers Comp:	3,461		
511		Payroll Taxes:	28,586		
512		Vacation/Holiday Pay:	6,236		
513		Medical Benefits:	5,116		
514		Other Benefits:	0		
515			---		
516		*Total Payroll-Related Expenses*	*43,400*	*43,400*	
517					
518					
519					

Cell: C188
Note: 1990 CONTRIBUTIONS GENERAL/WER This number includes all non WEI donations for the year, including in-kind donations.

Cell: C193
Note: 1990 BACK ISSUE/DIRECT SALES This figure inclueds all single copy sales from WE office (back issues, current issue, event sales, etc.)

Cell: C197
Note: 1990 BOOKS, ETC. SALES This item includes all book and non-magazine product sales made from WE offices.

Cell: C207
Note: 1990 ACCOUNTANT PAY Included under Office Pay.